

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

IN RE PHARMACEUTICAL INDUSTRY AVERAGE WHOLESAL PRICE LITIGATION
THIS DOCUMENT RELATES TO: ALL CLASS ACTIONS RELATING TO TRACK TWO DEFENDANTS

MDL No. 1456

CIVIL ACTION: 01-CV-12257-PBS

Judge Patti B. Saris

**DECLARATION OF DANIEL COGGESHALL
REGARDING ESTIMATED NET CONSUMER SETTLEMENT FUND
AND ESTIMATED CLASS 1 AND CLASS 3 CONSUMER PAYMENTS
FOR THE TRACK TWO SETTLEMENT**

The undersigned, Daniel Coggeshall, hereby states that:

1. At Class Counsel's request, I submit this Declaration in order to provide the Court and the parties to the above-captioned litigation with information regarding Rust Consulting, Inc.'s estimate of the Net Consumer Settlement Fund and estimate for Class 1 and Class 3 Consumer Payments in the Track Two proposed settlement.

2. I am a Senior Project Administrator at Rust Consulting, Inc. ("Rust") f/k/a Complete Claim Solutions. I am over 21 years of age and am not a party to this action. I have personal knowledge of the facts set forth herein, and if called as a witness, could and would testify competently hereto.

CLASS 1 CONSUMER PAYMENTS

3. Rust used the following assumption when calculating an estimated Total "Recognized Loss" for Class 1 Consumers: 25% of Claimants with deficient claims will cure their deficient conditions. This assumption is based on our experience administering other similar settlements.

4. Per the Plan of Allocation and using CMS utilization data for the Class 1 Claimants, Rust estimated the “Recognized Loss” for Class A purchases by multiplying the consumer’s obligation by a factor of 3. Rust estimated the “Recognized Loss” for Class B purchases by using the consumer’s obligation without a multiplication factor. Rust estimates Class 1 Consumers’ “Total Recognized Loss” for Class A drugs to be approximately \$271,592,828.43 and for Class B drugs will be \$62,298,064.27 (see Exhibit A).

5. However, these figures are also subject to change due to on-going claims administration activities and because Rust continues to receive Class 1 Consumer claims.

CLASS 3 CONSUMER PAYMENTS

6. Rust used the following assumptions when calculating an estimated “Total Recognized Loss” for Class 3 Consumers:

- a) Rust received many Class 3 Consumer claims where the Claimant did not clearly or properly choose between an Easy Refund and a Full Refund on the claim form. If a Claimant provided purchase amounts for Class A or Class B drugs totaling more than \$0.00, then Rust assumed the Claimant was requesting the Full Refund option.
- b) If a Claimant did not provide purchase amounts for Class A and Class B drugs totaling more than \$0.00, then Rust assumed the Claimant was requesting the Easy Refund option.
- c) Based on our experience in administering other similar settlements, Rust assumes that 25% of deficient claims will be cured.

7. Per the Plan of Allocation, Rust applied a “Recognized Loss” of \$35 to the Easy Refund claims. For the Full Refund claims providing purchases, Rust calculated the “Recognized Loss” for Class A purchases by multiplying the consumer’s obligation by a factor of 3. Rust calculated the “Recognized Loss” for Class B purchases by using the consumer’s obligation without a multiplication factor. Rust estimates Class 3 Consumers’ “Total Recognized Loss” for Class A drugs to be approximately \$11,667,852.51 and for Class B drugs to be approximately \$6,855,986.77, which includes \$474,468.75 for Easy Refund (see Exhibit A).

8. However, these figures are also subject to change due to on-going claims administration activities and because Rust continues to receive Class 3 Consumer claims.

ESTIMATED CONSUMER SETTLEMENT FUND

9. Per ¶III.E of the Track Two Settlement Agreement and Release (“Settlement Agreement”), the Consumer Settlement Pool is 17.5% of the Settlement Fund (or \$21,875,000), minus fees and expenses as set forth in ¶III.G.2.e. Of this amount, \$15,375,000 is to be set aside for claims with Class A purchases. Rust has calculated that approximately 70.29% of the Consumer Settlement Pool is set aside for claims with Class A purchases (“Percentage of Consumer Funds for Class A Drugs”), leaving the remainder (approximately 29.71%) for claims with Class B purchases.

10. Rust estimates a Net Consumer Distributable Fund of approximately \$13,563,822.67 (see Exhibit B). Rust did not include interest, taxes or bank charges in preparing this estimate. Rust then applied the Percentage of Consumer Funds for Class A Drugs to estimate the funds available for claims with Class A purchases (“Net Distributable Consumer Class A Drug Fund”) and funds available for Class B purchases (“Net Distributable Consumer Class B Drug Fund”).

Rust estimates a Net Distributable Consumer Class A Drug Fund of approximately \$9,533,429.65 and a Net Distributable Consumer Class B Drug Fund of approximately \$4,030,393.02 (see Exhibit B).

11. At this time, Rust estimates Total Class A “Recognized Losses” for both Class 1 and Class 3 to be approximately \$283,260,680.94. Rust divided the Net Distributable Consumer Class A Drug Fund by Total Class A losses and estimates a pro rata for Class A purchases to be approximately 3.3656%.

12. At this time, Rust estimates Total Class B “Recognized Losses” for both Class 1 and Class 3 to be approximately \$69,154,051.04. Rust divided the Net Distributable Consumer Class B Drug Fund by Total Class B losses and estimates a pro rata for Class B purchases to be approximately 5.8281%.

REDISTRIBUTING THE CONSUMER SETTLEMENT FUND

13. Class Counsel requested Rust to calculate an alternative “redistribution” scenario in order to determine how the funds could be distributed to Class 1 and Class 3 Consumers if double damages were provided for eligible Class A drug administrations and if the Class 3 “Easy Pay” claimants received the full \$35 payment.

14. Class Counsel provided Rust with the following assumptions to be used when calculating an estimated “Total Recognized Loss” amount for Consumers:

- a) For Class 1 Consumer Class A purchases we determined an actual damage amount for each administration using Exhibit C hereto, a chart of overcharge percentages provided by Dr. Raymond Hartman at Greylock McKinnon

Associates (the “Overcharge Ratio Table”). The damage amount was then doubled.

- b) For Class 3 Consumer Class A purchases we determined an actual damage amount for each administration also using the Overcharge Ratio Table. The Claim Form does not request the claimant to provide specific purchases or dates, so the “Total” for each drug from the Overcharge Ratio Table is used for all Class 3 Consumer Class A purchases. The Claim Form does not differentiate between the forms of Anzemet. Rust assumed an average damage rate of 37.7% for all Anzemet purchases. The damage amount was then doubled.
 - c) Class 3 Claims entitled to an Easy Refund of \$35 were to be paid in full from the Net Distributable Consumer Class A Drug Fund prior to distributing funds for Class A purchases, as opposed to the original Plan of Allocation where the Easy Refund claims were paid from the Net Distributable Consumer Class B Drug Fund.
 - d) Class 1 and Class 3 Claimants claiming eligible Epogen purchases are to receive a flat amount of approximately \$53.28 for those purchases.
15. Under the redistribution scenario, Rust estimates:
- a) Class 1 Consumers’ “Total Recognized Loss” for Class A drugs to be approximately \$6,557,813.83; plus
 - b) Class 3 Consumers’ “Total Recognized Loss” for Class A drugs to be approximately \$388,447.69; plus

- c) Total Class 3 Easy Refund to be approximately \$474,468.75; plus
- d) Class 1 and Class 3 Epogen losses to be approximately \$2,112,538.68 (approximately 39,650 claims each receiving approximately \$53.28).

Total losses to be paid from the Net Distributable Consumer Class A Drug Fund are \$9,533,429.65, Rust divided the Net Distributable Consumer Class A Drug Fund by these total losses and estimates a pro rata to be approximately 100% (see Exhibit D).

16. At this time, Rust estimates Total Class B “Recognized Losses” for both Class 1 and Class 3 to be approximately \$68,679,582.29. Rust divided the Net Distributable Consumer Class B Drug Fund by Total Class B losses and estimates a pro rata for Class B purchases to be approximately 5.8684% (see Exhibit D).

17. Under the redistribution proposal, an estimated 38,253 claimants would receive an award amount less than under the present distribution plan.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 5th day of July, 2011 in Palm Beach Gardens, Florida.

/s/Daniel Coggeshall
Daniel Coggeshall

EXHIBIT A

Track 2: Estimated Consumer Recognized Loss

Class 3: "Plan of Allocation"									
Drug	Class	Recognized Loss of Eligible Claims		Recognized Loss of Deficient Claim		Total Estimated Recognized Loss		Estimated Net Settlement Fund	Estimated Pro rata
						Estimated Cure Rate (25%)	(RL + Eligible Cure Rate)		
Anzemet (injection & tablets)	A	\$	585,403.05	\$	18,431.52	\$	4,607.88	\$	590,010.93
Aranesp	A	\$	2,522,219.55	\$	211,954.53	\$	52,988.63	\$	2,575,208.18
Epogen	A	\$	2,415,005.64	\$	348,974.04	\$	87,243.51	\$	2,502,249.15
Ferrlecit	A	\$	191,002.32	\$	19,140.00	\$	4,785.00	\$	195,787.32
InFed	A	\$	128,218.77	\$	4,699.50	\$	1,174.88	\$	129,393.65
Neulasta	A	\$	3,089,075.40	\$	261,148.26	\$	65,287.07	\$	3,154,362.47
Neupogen	A	\$	2,510,630.79	\$	40,840.11	\$	10,210.03	\$	2,520,840.82
Class 'A' Total		\$	11,441,555.52	\$	905,187.96	\$	226,296.99	\$	11,667,852.51
								\$	392,693.58
									3.365603%
Class B Drugs		\$	6,228,769.18	\$	610,995.34	\$	152,748.84	\$	6,381,518.02
Easy Refund		\$	448,665.00	\$	103,215.00	\$	25,803.75	\$	474,468.75
Class 'B' Total		\$	6,677,434.18	\$	714,210.34	\$	178,552.59	\$	6,855,986.77
								\$	399,576.32
									5.828137%
Class 3 Total		\$	18,118,989.70	\$	1,619,398.30	\$	404,849.58	\$	18,523,839.28
								\$	792,269.90
									4.277029%

Class 1: "Plan of Allocation"									
Drug	Class	Recognized Loss of Eligible Claims		Recognized Loss of Deficient Claim		Total Estimated Recognized Loss		Estimated Net Settlement Fund	Estimated Pro rata
						Estimated Cure Rate (25%)	(RL + Eligible Cure Rate)		
Anzemet (injection & tablets)	A	\$	9,358,927.59	\$	3,337,694.46	\$	834,423.62	\$	10,193,351.21
Aranesp	A	\$	31,893,507.33	\$	10,938,974.82	\$	2,734,743.71	\$	34,628,251.04
Epogen	A	\$	151,195,538.40	\$	45,695,989.68	\$	11,423,997.42	\$	162,619,535.82
Ferrlecit	A	\$	14,715,016.11	\$	3,589,084.53	\$	897,271.13	\$	15,612,287.24
InFed	A	\$	5,526,440.70	\$	1,474,627.35	\$	368,656.84	\$	5,895,097.54
Neulasta	A	\$	20,509,318.71	\$	6,464,537.46	\$	1,616,134.37	\$	22,125,453.08
Neupogen	A	\$	18,962,163.30	\$	6,226,756.86	\$	1,556,689.22	\$	20,518,852.52
Class 'A' Total		\$	252,160,912.14	\$	77,727,665.16	\$	19,431,916.29	\$	271,592,828.43
								\$	9,140,736.07
									3.365603%
AccuNeb	B	\$	870,361.46	\$	241,009.24	\$	60,252.31	\$	930,613.77
Acetylcysteine	B	\$	40,036.01	\$	16,201.56	\$	4,050.39	\$	44,086.40
Acyclovir sodium	B	\$	827.14	\$	-	\$	-	\$	827.14
Adenosine	B	\$	320,787.13	\$	99,485.20	\$	24,871.30	\$	345,658.43
Adriamycin PFS/Adriamycin RFS	B	\$	1,182,685.42	\$	357,668.52	\$	89,417.13	\$	1,272,102.55
Adrucil	B	\$	82,730.94	\$	30,085.70	\$	7,521.43	\$	90,252.37
Aggrastat	B	\$	507.11	\$	410.77	\$	102.69	\$	609.80
Albuterol sulfate	B	\$	91,877.82	\$	25,953.77	\$	6,488.44	\$	98,366.26
Alcohol injection	B	\$	4,735,894.85	\$	1,551,210.52	\$	387,802.63	\$	5,123,697.48
A-methapred	B	\$	16,394.17	\$	3,422.43	\$	855.61	\$	17,249.78
Aminocaproic acid	B	\$	1.26	\$	12.10	\$	3.03	\$	4.29
Amphocin / Amphotericin B	B	\$	146,650.56	\$	19,724.81	\$	4,931.20	\$	151,581.76
Aristocort	B	\$	1,414.53	\$	573.64	\$	143.41	\$	1,557.94
Aristospan	B	\$	2,673.82	\$	798.29	\$	199.57	\$	2,873.39
Aromasin	B	\$	149,199.27	\$	40,631.50	\$	10,157.88	\$	159,357.15
Ativan	B	\$	12,984.74	\$	4,812.45	\$	1,203.11	\$	14,187.85
Azmacort	B	\$	545.83	\$	124.31	\$	31.08	\$	576.91
Bebulin	B	\$	396.54	\$	-	\$	-	\$	396.54

Bioclade	B	\$	592,128.61	\$	20.94	\$	5.24	\$	592,133.85
Brevibloc	B	\$	18,046.06	\$	414.24	\$	103.56	\$	18,149.62
Buminate	B	\$	196,585.12	\$	45,767.17	\$	11,441.79	\$	208,026.91
Calcijex	B	\$	2,002,449.46	\$	425,124.41	\$	106,281.10	\$	2,108,730.56
Calcimar	B	\$	11,887.46	\$	2,245.91	\$	561.48	\$	12,448.94
Camptosar / Irinotecan hydrochloride	B	\$	3,211,611.31	\$	1,399,011.81	\$	349,752.95	\$	3,561,364.26
Carbocaine / Mepivacaine	B	\$	626.14	\$	219.56	\$	54.89	\$	681.03
Cefizox	B	\$	818.41	\$	451.70	\$	112.93	\$	931.34
Cipro / Ciprofloxacin hydrochloride	B	\$	1,264.23	\$	206.47	\$	51.62	\$	1,315.85
Cisplatin	B	\$	478,941.78	\$	161,578.47	\$	40,394.62	\$	519,336.40
Claforan	B	\$	6,044.13	\$	1,687.49	\$	421.87	\$	6,466.00
Cromolyn sodium	B	\$	6,744.57	\$	3,780.80	\$	945.20	\$	7,689.77
Cytosar-U / Cytarabine	B	\$	10,825.49	\$	3,948.57	\$	987.14	\$	11,812.63
Dacarbazine (dtic – dome)	B	\$	33,658.38	\$	10,061.21	\$	2,515.30	\$	36,173.68
Depo provera	B	\$	2,141.70	\$	2,127.66	\$	531.92	\$	2,673.62
Depo-testosterone / Testosterone cypionate	B	\$	11,571.64	\$	3,015.44	\$	753.86	\$	12,325.50
Dexamethasone acetate	B	\$	6,826.42	\$	1,951.73	\$	487.93	\$	7,314.35
Dexamethasone sodium\Dexamethasone sodium ph	B	\$	66,588.34	\$	23,677.47	\$	5,919.37	\$	72,507.71
Dextrose\Dextrose sodium chloride\Ringers lactated	B	\$	106,925.09	\$	35,269.49	\$	8,817.37	\$	115,742.46
Diazepam	B	\$	1,061.86	\$	768.68	\$	192.17	\$	1,254.03
Doxorubicin / Doxorubicin hydrochloride	B	\$	990,768.99	\$	325,214.58	\$	81,303.65	\$	1,072,072.64
Eligard	B	\$	2,681,017.33	\$	944,341.10	\$	236,085.28	\$	2,917,102.61
Ellence / Epirubicin HCL	B	\$	539,335.03	\$	131,929.41	\$	32,982.35	\$	572,317.38
Enbrel	B	\$	7,538.07	\$	6,044.18	\$	1,511.05	\$	9,049.12
Epinephrine	B	\$	406.86	\$	95.02	\$	23.76	\$	430.62
Erythromycin / Erythromycin base	B	\$	1.82	\$	-	\$	-	\$	1.82
Estradiol	B	\$	1,420.24	\$	304.00	\$	76.00	\$	1,496.24
Etoposide	B	\$	425,858.26	\$	161,671.11	\$	40,417.78	\$	466,276.04
Famotidine	B	\$	6.85	\$	-	\$	-	\$	6.85
Fentanyl citrate	B	\$	23,441.61	\$	3,302.76	\$	825.69	\$	24,267.30
Fluphenazine HCL	B	\$	1,212.90	\$	198.20	\$	49.55	\$	1,262.45
Furosemide	B	\$	2,402.32	\$	708.52	\$	177.13	\$	2,579.45
Gamimune N	B	\$	4,097,697.42	\$	1,196,737.36	\$	299,184.34	\$	4,396,881.76
Gammagard /Gammagard S/D/ Iveegam	B	\$	1,032,847.35	\$	289,485.79	\$	72,371.45	\$	1,105,218.80
Gentamicin sulfate	B	\$	21,101.88	\$	5,523.15	\$	1,380.79	\$	22,482.67
Glycopyrrolate	B	\$	936.12	\$	164.27	\$	41.07	\$	977.19
Heparin / Heparin lock flush / Heparin sodium	B	\$	77,171.63	\$	27,003.90	\$	6,750.98	\$	83,922.61
Humate-P	B	\$	30,961.32	\$	-	\$	-	\$	30,961.32
Hydromorphone	B	\$	56,360.97	\$	1,628.21	\$	407.05	\$	56,768.02
Idamycin / Idarubicin hydrochloride	B	\$	13,756.96	\$	137.25	\$	34.31	\$	13,791.27
Ipratropium bromide	B	\$	1,097,481.45	\$	338,038.57	\$	84,509.64	\$	1,181,991.09
Ketorolac / Ketorolac tromethamine	B	\$	25,572.40	\$	4,921.67	\$	1,230.42	\$	26,802.82
Koate- HP	B	\$	544,175.07	\$	0.70	\$	0.18	\$	544,175.25
Leucovorin calcium	B	\$	1,052,532.39	\$	434,786.65	\$	108,696.66	\$	1,161,229.05
Leukine	B	\$	779,322.14	\$	317,187.45	\$	79,296.86	\$	858,619.00
Levofloxacin	B	\$	20,439.35	\$	5,727.33	\$	1,431.83	\$	21,871.18
Lidocaine hydrochloride	B	\$	5,746.17	\$	1,396.69	\$	349.17	\$	6,095.34
Liposyn II / Fat emulsion	B	\$	170,963.48	\$	33,880.44	\$	8,470.11	\$	179,433.59
Lovenox	B	\$	41,871.10	\$	11,498.71	\$	2,874.68	\$	44,745.78
Lyphocin	B	\$	194,830.00	\$	48,331.92	\$	12,082.98	\$	206,912.98

Magnesium sulfate	B	\$	7,193.90	\$	1,044.86	\$	261.22	\$	7,455.12			
Mannitol	B	\$	6,138.93	\$	2,350.01	\$	587.50	\$	6,726.43			
Medrol / Methylprednisolone	B	\$	1,955.64	\$	335.73	\$	83.93	\$	2,039.57			
Metaproterenol sulfate	B	\$	43,604.86	\$	16,908.87	\$	4,227.22	\$	47,832.08			
Methotrexate sodium	B	\$	20,795.80	\$	5,150.05	\$	1,287.51	\$	22,083.31			
Metoclopramide	B	\$	3,845.21	\$	1,044.68	\$	261.17	\$	4,106.38			
Midazolam hydrochloride	B	\$	4,667.25	\$	1,357.51	\$	339.38	\$	5,006.63			
Mithracin	B	\$	115.74	\$	116.66	\$	29.17	\$	144.91			
Mononine	B	\$	19,077.12	\$	-	\$	-	\$	19,077.12			
Morphine sulfate	B	\$	107,515.51	\$	28,205.24	\$	7,051.31	\$	114,566.82			
Nalbuphine	B	\$	2,634.97	\$	337.71	\$	84.43	\$	2,719.40			
Nebupent	B	\$	2,632.11	\$	1,110.91	\$	277.73	\$	2,909.84			
Neosar / Cyclophosphamide	B	\$	262,465.76	\$	80,984.65	\$	20,246.16	\$	282,711.92			
Neostigmine methylsulfate	B	\$	346.91	\$	63.10	\$	15.78	\$	362.69			
Novantrone	B	\$	934,118.39	\$	293,882.36	\$	73,470.59	\$	1,007,588.98			
Perphenazine	B	\$	0.24	\$	0.96	\$	0.24	\$	0.48			
Phenylephrine	B	\$	37.89	\$	7.66	\$	1.92	\$	39.81			
Potassium chloride	B	\$	2,468.73	\$	917.08	\$	229.27	\$	2,698.00			
Prograf	B	\$	4,410,831.17	\$	840,400.88	\$	210,100.22	\$	4,620,931.39			
Promethazine (HCL is only version)	B	\$	14,555.93	\$	3,998.07	\$	999.52	\$	15,555.45			
Propranolol HCL	B	\$	41.80	\$	16.35	\$	4.09	\$	45.89			
Ranitidine HCL	B	\$	7,216.77	\$	2,321.00	\$	580.25	\$	7,797.02			
Sodium acetate	B	\$	8.68	\$	-	\$	-	\$	8.68			
Sodium chloride	B	\$	620,906.40	\$	209,170.57	\$	52,292.64	\$	673,199.04			
Solu-cortef / Hydrocortisone sodium succinate	B	\$	1,835.56	\$	543.15	\$	135.79	\$	1,971.35			
Succinylcholine chloride	B	\$	155.84	\$	105.92	\$	26.48	\$	182.32			
Taxotere	B	\$	5,831,715.94	\$	2,106,137.51	\$	526,534.38	\$	6,358,250.32			
Thioplex / Thiotepa	B	\$	22,889.55	\$	1,930.49	\$	482.62	\$	23,372.17			
Tobramycin sulfate / Tobramycin/sodium chloride	B	\$	15,353.40	\$	4,013.76	\$	1,003.44	\$	16,356.84			
Travasol / Travasol with dextrose	B	\$	1,240,995.08	\$	294,615.66	\$	73,653.92	\$	1,314,649.00			
Trelstar / Triptorelin pamoate	B	\$	3,823.42	\$	249.14	\$	62.29	\$	3,885.71			
Vinblastine sulfate	B	\$	17,394.52	\$	6,823.32	\$	1,705.83	\$	19,100.35			
Vincasar / Vincristine / Vinscristine sulfate	B	\$	160,624.35	\$	50,596.72	\$	12,649.18	\$	173,273.53			
Zemplar	B	\$	16,031,056.98	\$	3,798,153.01	\$	949,538.25	\$	16,980,595.23	Estimated Net Settlement Fund	Estimated Pro rata	
Class B Total		\$	58,158,912.63	\$	16,556,606.56	\$	4,139,151.64	\$	62,298,064.27	\$	3,630,816.70	5.828137%
Class 1 Total		\$	310,319,824.77	\$	94,284,271.72	\$	23,571,067.93	\$	333,890,892.70	\$	12,771,552.77	3.825068%
Consumer Class Total		\$	328,438,814.47	\$	95,903,670.02	\$	23,975,917.51	\$	352,414,731.98	\$	13,563,822.67	3.848824%

EXHIBIT B

PREPARED FOR:

Track 2 Consumer

5/25/2011

Gross Settlement Fund and Interest

Gross Fund Amount	\$	125,000,000.00
Interest Amount		
Total Estimated Gross Fund	\$	125,000,000.00

Deductions

Attorney's Fees (30%)		37,500,000.00
Estimated Incentive Awards		25,000.00
Kinsella's Fees & Expenses		5,043,846.79
Rust's Fees & Expenses		3,429,790.04
Rust's Estimated Future Fees and Expenses		1,493,805.06
Bank Fees & Charges		
Taxes Paid		
Estimated Taxes Withholding		
Total Estimated Fund Deductions		47,492,441.89


 Estimated Net Distributable Fund		77,507,558.11
Consumer Fund Percentage		17.50%
Estimated Net Consumer Distributable Fund	\$	13,563,822.67
Percentage of Consumer Fund for Class 'A' Drugs		70.29%
Net Distributable Consumer Class A Drug Fund	\$	9,533,429.65
Net Distributable Consumer Class B Drug Fund	\$	4,030,393.02

EXHIBIT C

Table 1: Summary of Overcharge Ratios for Track 2 Group A Defendants

5/20/2011

A. Amgen

Drug	1998	1999	2000	2001	2002	2003	Total
ARANESP					6.9%	4.6%	5.1%
EPOGEN							
NEULASTA					3.2%	3.5%	3.4%
NEUPOGEN			1.5%				1.5%

B. Aventis

Drug	1998	1999	2000	2001	2002	2003	Total
ANZEMET TABLETS	34.3%		5.2%	10.5%	33.2%	13.1%	19.8%
ANZEMET INJECTABLE	43.8%	46.1%	50.0%	47.5%	61.4%	70.9%	55.7%

C. Watson

Drug	1998	1999	2000	2001	2002	2003	Total
FERRLECIT		24.4%	24.4%	26.4%	25.5%	29.4%	26.5%
INFED	24.1%	24.1%	24.1%	28.7%	25.0%	24.2%	25.0%

Notes:

Overcharge ratio = (damages) / (estimated amount paid). Based on Class 1 and Class 2 calculations.

The overcharge ratios are based on a weighted average of all NDCs for a given drug.

Includes the 30% yardstick.

Blank cells indicate years with no damages or years where the product was not sold.

Due to low spreads (i.e., less than 35%) and due to the Medicare reimbursement rate of AWP - 5%, there are no calculated Class 1 or Class 2 damages for Epogen.

EXHIBIT D

Track 2: Estimated Consumer Recognized Loss

Class 3: "Redistribution Scenario"									
Drug	Class	Recognized Loss of Eligible Claims		Recognized Loss of Deficient Claim		Total Estimated Recognized Loss		Estimated Net Settlement Fund	Estimated Pro rata
						Estimated Cure Rate (25%)	(RL + Eligible Cure Rate)		
Anzemet (injection & tablets)	A		\$147,320.90		\$4,638.42	\$ 1,159.61	\$ 148,480.51		
Aranesp	A		\$85,865.74		\$7,215.72	\$ 1,803.93	\$ 87,669.67		
Ferrlecit	A		\$33,784.22		\$3,385.46	\$ 846.37	\$ 34,630.59		
InFed	A		\$21,349.02		\$782.48	\$ 195.62	\$ 21,544.64		
Neulasta	A		\$69,869.48		\$5,906.72	\$ 1,476.68	\$ 71,346.16		
Neupogen	A	\$	24,675.78	\$	401.40	\$ 100.35	\$ 24,776.13		
Class 'A' Total		\$	382,865.14	\$	22,330.20	\$ 5,582.55	\$ 388,447.69	\$ 388,447.69	100.000000%
Epogen Total	A	\$	14,225.76	\$	1,065.60	\$ 266.40	\$ 14,492.16	\$ 14,492.16	100.000000%
Easy Refund		\$	448,665.00	\$	103,215.00	\$ 25,803.75	\$ 474,468.75	\$ 474,468.75	100.000000%
Class B Total		\$	6,228,769.18	\$	610,995.34	\$ 152,748.84	\$ 6,381,518.02	\$ 374,493.04	5.868401%
Class 3 Total		\$	7,074,525.08	\$	737,606.14	\$ 184,401.54	\$ 7,258,926.62	\$ 1,251,901.64	17.246374%

Class 1: "Redistribution Scenario"									
Drug	Class	Recognized Loss of Eligible Claims		Recognized Loss of Deficient Claim		Total Estimated Recognized Loss		Estimated Net Settlement Fund	Estimated Pro rata
						Estimated Cure Rate (25%)	(RL + Eligible Cure Rate)		
Anzemet (injection & tablets)	A	\$	3,037,776.82	\$	1,095,116.12	\$ 273,779.03	\$ 3,311,555.85		
Aranesp	A	\$	285,988.78	\$	108,603.28	\$ 27,150.82	\$ 313,139.60		
Ferrlecit	A	\$	1,807,748.74	\$	446,765.88	\$ 111,691.47	\$ 1,919,440.21		
InFed	A	\$	804,992.96	\$	215,090.68	\$ 53,772.67	\$ 858,765.63		
Neulasta	A	\$	118,028.44	\$	39,876.08	\$ 9,969.02	\$ 127,997.46		
Neupogen	A	\$	24,633.80	\$	9,125.10	\$ 2,281.28	\$ 26,915.08		
Class 'A' Total		\$	6,079,169.54	\$	1,914,577.14	\$ 478,644.29	\$ 6,557,813.83	\$ 6,557,813.83	100.000000%
Epogen Total	A	\$	1,951,912.80	\$	584,534.88	\$ 146,133.72	\$ 2,098,046.52	\$ 2,098,046.52	100.000000%
AccuNeb	B	\$	870,361.46	\$	241,009.24	\$ 60,252.31	\$ 930,613.77		
Acetylcysteine	B	\$	40,036.01	\$	16,201.56	\$ 4,050.39	\$ 44,086.40		
Acyclovir sodium	B	\$	827.14	\$	-	\$ -	\$ 827.14		
Adenosine	B	\$	320,787.13	\$	99,485.20	\$ 24,871.30	\$ 345,658.43		
Adriamycin PFS/Adriamycin RFS	B	\$	1,182,685.42	\$	357,668.52	\$ 89,417.13	\$ 1,272,102.55		
Adrucil	B	\$	82,730.94	\$	30,085.70	\$ 7,521.43	\$ 90,252.37		
Aggrastat	B	\$	507.11	\$	410.77	\$ 102.69	\$ 609.80		
Albuterol sulfate	B	\$	91,877.82	\$	25,953.77	\$ 6,488.44	\$ 98,366.26		
Alcohol injection	B	\$	4,735,894.85	\$	1,551,210.52	\$ 387,802.63	\$ 5,123,697.48		
A-methapred	B	\$	16,394.17	\$	3,422.43	\$ 855.61	\$ 17,249.78		
Aminocaproic acid	B	\$	1.26	\$	12.10	\$ 3.03	\$ 4.29		
Amphocin / Amphotericin B	B	\$	146,650.56	\$	19,724.81	\$ 4,931.20	\$ 151,581.76		
Aristocort	B	\$	1,414.53	\$	573.64	\$ 143.41	\$ 1,557.94		
Aristospan	B	\$	2,673.82	\$	798.29	\$ 199.57	\$ 2,873.39		
Aromasin	B	\$	149,199.27	\$	40,631.50	\$ 10,157.88	\$ 159,357.15		
Ativan	B	\$	12,984.74	\$	4,812.45	\$ 1,203.11	\$ 14,187.85		

Azmacort	B	\$	545.83	\$	124.31	\$	31.08	\$	576.91
Bebulin	B	\$	396.54	\$	-	\$	-	\$	396.54
Bioclote	B	\$	592,128.61	\$	20.94	\$	5.24	\$	592,133.85
Brevibloc	B	\$	18,046.06	\$	414.24	\$	103.56	\$	18,149.62
Buminate	B	\$	196,585.12	\$	45,767.17	\$	11,441.79	\$	208,026.91
Calcijex	B	\$	2,002,449.46	\$	425,124.41	\$	106,281.10	\$	2,108,730.56
Calcimar	B	\$	11,887.46	\$	2,245.91	\$	561.48	\$	12,448.94
Campotosar / Irinotecan hydrochloride	B	\$	3,211,611.31	\$	1,399,011.81	\$	349,752.95	\$	3,561,364.26
Carbocaine / Mepivacaine	B	\$	626.14	\$	219.56	\$	54.89	\$	681.03
Cefizox	B	\$	818.41	\$	451.70	\$	112.93	\$	931.34
Cipro / Ciprofloxacin hydrochloride	B	\$	1,264.23	\$	206.47	\$	51.62	\$	1,315.85
Cisplatin	B	\$	478,941.78	\$	161,578.47	\$	40,394.62	\$	519,336.40
Claforan	B	\$	6,044.13	\$	1,687.49	\$	421.87	\$	6,466.00
Cromolyn sodium	B	\$	6,744.57	\$	3,780.80	\$	945.20	\$	7,689.77
Cytosar-U / Cytarabine	B	\$	10,825.49	\$	3,948.57	\$	987.14	\$	11,812.63
Dacarbazine (dtic – dome)	B	\$	33,658.38	\$	10,061.21	\$	2,515.30	\$	36,173.68
Depo provera	B	\$	2,141.70	\$	2,127.66	\$	531.92	\$	2,673.62
Depo-testosterone / Testosterone cypionate	B	\$	11,571.64	\$	3,015.44	\$	753.86	\$	12,325.50
Dexamethasone acetate	B	\$	6,826.42	\$	1,951.73	\$	487.93	\$	7,314.35
Dexamethasone sodium\Dexamethasone sodium ph	B	\$	66,588.34	\$	23,677.47	\$	5,919.37	\$	72,507.71
Dextrose\Dextrose sodium chloride\Ringers lactated	B	\$	106,925.09	\$	35,269.49	\$	8,817.37	\$	115,742.46
Diazepam	B	\$	1,061.86	\$	768.68	\$	192.17	\$	1,254.03
Doxorubicin / Doxorubicin hydrochloride	B	\$	990,768.99	\$	325,214.58	\$	81,303.65	\$	1,072,072.64
Eligard	B	\$	2,681,017.33	\$	944,341.10	\$	236,085.28	\$	2,917,102.61
Ellence / Epirubicin HCL	B	\$	539,335.03	\$	131,929.41	\$	32,982.35	\$	572,317.38
Enbrel	B	\$	7,538.07	\$	6,044.18	\$	1,511.05	\$	9,049.12
Epinephrine	B	\$	406.86	\$	95.02	\$	23.76	\$	430.62
Erythromycin / Erythromycin base	B	\$	1.82	\$	-	\$	-	\$	1.82
Estradiol	B	\$	1,420.24	\$	304.00	\$	76.00	\$	1,496.24
Etoposide	B	\$	425,858.26	\$	161,671.11	\$	40,417.78	\$	466,276.04
Famotidine	B	\$	6.85	\$	-	\$	-	\$	6.85
Fentanyl citrate	B	\$	23,441.61	\$	3,302.76	\$	825.69	\$	24,267.30
Fluphenazine HCL	B	\$	1,212.90	\$	198.20	\$	49.55	\$	1,262.45
Furosemide	B	\$	2,402.32	\$	708.52	\$	177.13	\$	2,579.45
Gamimune N	B	\$	4,097,697.42	\$	1,196,737.36	\$	299,184.34	\$	4,396,881.76
Gammagard /Gammagard S/D/ Iveegam	B	\$	1,032,847.35	\$	289,485.79	\$	72,371.45	\$	1,105,218.80
Gentamicin sulfate	B	\$	21,101.88	\$	5,523.15	\$	1,380.79	\$	22,482.67
Glycopyrrolate	B	\$	936.12	\$	164.27	\$	41.07	\$	977.19
Heparin / Heparin lock flush / Heparin sodium	B	\$	77,171.63	\$	27,003.90	\$	6,750.98	\$	83,922.61
Humate-P	B	\$	30,961.32	\$	-	\$	-	\$	30,961.32
Hydromorphone	B	\$	56,360.97	\$	1,628.21	\$	407.05	\$	56,768.02
Idamycin / Idarubicin hydrochloride	B	\$	13,756.96	\$	137.25	\$	34.31	\$	13,791.27
Ipratropium bromide	B	\$	1,097,481.45	\$	338,038.57	\$	84,509.64	\$	1,181,991.09
Ketorolac / Ketorolac tromethamine	B	\$	25,572.40	\$	4,921.67	\$	1,230.42	\$	26,802.82
Koate- HP	B	\$	544,175.07	\$	0.70	\$	0.18	\$	544,175.25
Leucovorin calcium	B	\$	1,052,532.39	\$	434,786.65	\$	108,696.66	\$	1,161,229.05
Leukine	B	\$	779,322.14	\$	317,187.45	\$	79,296.86	\$	858,619.00
Levofloxacin	B	\$	20,439.35	\$	5,727.33	\$	1,431.83	\$	21,871.18
Lidocaine hydrochloride	B	\$	5,746.17	\$	1,396.69	\$	349.17	\$	6,095.34
Liposyn II / Fat emulsion	B	\$	170,963.48	\$	33,880.44	\$	8,470.11	\$	179,433.59

Lovenox	B	\$	41,871.10	\$	11,498.71	\$	2,874.68	\$	44,745.78			
Lyphocin	B	\$	194,830.00	\$	48,331.92	\$	12,082.98	\$	206,912.98			
Magnesium sulfate	B	\$	7,193.90	\$	1,044.86	\$	261.22	\$	7,455.12			
Mannitol	B	\$	6,138.93	\$	2,350.01	\$	587.50	\$	6,726.43			
Medrol / Methylprednisolone	B	\$	1,955.64	\$	335.73	\$	83.93	\$	2,039.57			
Metaproterenol sulfate	B	\$	43,604.86	\$	16,908.87	\$	4,227.22	\$	47,832.08			
Methotrexate sodium	B	\$	20,795.80	\$	5,150.05	\$	1,287.51	\$	22,083.31			
Metoclopramide	B	\$	3,845.21	\$	1,044.68	\$	261.17	\$	4,106.38			
Midazolam hydrochloride	B	\$	4,667.25	\$	1,357.51	\$	339.38	\$	5,006.63			
Mithracin	B	\$	115.74	\$	116.66	\$	29.17	\$	144.91			
Mononine	B	\$	19,077.12	\$	-	\$	-	\$	19,077.12			
Morphine sulfate	B	\$	107,515.51	\$	28,205.24	\$	7,051.31	\$	114,566.82			
Nalbuphine	B	\$	2,634.97	\$	337.71	\$	84.43	\$	2,719.40			
Nebupent	B	\$	2,632.11	\$	1,110.91	\$	277.73	\$	2,909.84			
Neosar / Cyclophosphamide	B	\$	262,465.76	\$	80,984.65	\$	20,246.16	\$	282,711.92			
Neostigmine methylsulfate	B	\$	346.91	\$	63.10	\$	15.78	\$	362.69			
Novantrone	B	\$	934,118.39	\$	293,882.36	\$	73,470.59	\$	1,007,588.98			
Perphenazine	B	\$	0.24	\$	0.96	\$	0.24	\$	0.48			
Phenylephrine	B	\$	37.89	\$	7.66	\$	1.92	\$	39.81			
Potassium chloride	B	\$	2,468.73	\$	917.08	\$	229.27	\$	2,698.00			
Prograf	B	\$	4,410,831.17	\$	840,400.88	\$	210,100.22	\$	4,620,931.39			
Promethazine (HCL is only version)	B	\$	14,555.93	\$	3,998.07	\$	999.52	\$	15,555.45			
Propranolol HCL	B	\$	41.80	\$	16.35	\$	4.09	\$	45.89			
Ranitidine HCL	B	\$	7,216.77	\$	2,321.00	\$	580.25	\$	7,797.02			
Sodium acetate	B	\$	8.68	\$	-	\$	-	\$	8.68			
Sodium chloride	B	\$	620,906.40	\$	209,170.57	\$	52,292.64	\$	673,199.04			
Solu-cortef / Hydrocortisone sodium succinate	B	\$	1,835.56	\$	543.15	\$	135.79	\$	1,971.35			
Succinylcholine chloride	B	\$	155.84	\$	105.92	\$	26.48	\$	182.32			
Taxotere	B	\$	5,831,715.94	\$	2,106,137.51	\$	526,534.38	\$	6,358,250.32			
Thioplex / Thiotepa	B	\$	22,889.55	\$	1,930.49	\$	482.62	\$	23,372.17			
Tobramycin sulfate / Tobramycin/sodium chloride	B	\$	15,353.40	\$	4,013.76	\$	1,003.44	\$	16,356.84			
Travasol / Travasol with dextrose	B	\$	1,240,995.08	\$	294,615.66	\$	73,653.92	\$	1,314,649.00			
Trelstar / Triptorelin pamoate	B	\$	3,823.42	\$	249.14	\$	62.29	\$	3,885.71			
Vinblastine sulfate	B	\$	17,394.52	\$	6,823.32	\$	1,705.83	\$	19,100.35			
Vincasar / Vincristine / Vinscristine sulfate	B	\$	160,624.35	\$	50,596.72	\$	12,649.18	\$	173,273.53			
Zemplar	B	\$	16,031,056.98	\$	3,798,153.01	\$	949,538.25	\$	16,980,595.23	Estimated Net Settlement Fund	Estimated Pro rata	
Class B Total		\$	58,158,912.63	\$	16,556,606.56	\$	4,139,151.64	\$	62,298,064.27	\$	3,655,899.98	5.868401%
Class 1 Total		\$	66,189,994.97	\$	19,055,718.58	\$	4,763,929.65	\$	70,953,924.62	\$	12,311,760.32	17.351768%
Consumer Class Total		\$	73,264,520.05	\$	19,793,324.72	\$	4,948,331.18	\$	78,212,851.23	\$	13,563,661.97	17.341986%

CERTIFICATE OF SERVICE

I hereby certify that I, Steve W. Berman, an attorney, caused a true and correct copy of the foregoing, ***Declaration of Daniel Coggeshall Regarding Estimated Net Consumer Settlement Fund and Estimated Class 1 and Class 3 Consumer Payments for the Track Two Settlement***, to be delivered to all counsel of record by electronic service pursuant to Paragraph 11 of the Case Management Order No. 2, by sending on July 5, 2011, a copy to LEXISNexis File & Serve for posting and notification to all parties.

/s/ Steve W. Berman

Steve W. Berman